

**CERTIFICATE OF SERVICE**

I, Jonathan M. Landers, certify that on the 11th day of May, 2010, I caused a true and correct copy of the foregoing OBJECTION TO TRUSTEE'S DETERMINATION OF CLAIM (Michael Roth 1-R0102) to be filed and served on the parties to this action via electronic filing.

In addition, service was effectuated to the following address via Federal Express:

Irving H. Picard, Trustee  
c/o Baker Hostetler LLP  
45 Rockefeller Plaza  
New York, New York 10011

s/ Jonathan M. Landers